

Form F-66 (IA-2) (6-11-2014)				
<div>STATE OF IOWA</div> <div>2014</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2014</div>		<div>16207400900000</div> <div>City Clerk</div> <div>PO Box 348</div> <div>West Bend, IA 50597</div>		
CITY OF WEST BEND , IOWA				
DUE: December 1, 2014		(Please correct any error in name, address, and ZIP Code)		
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	288,554		288,554	280,100
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	288,554		288,554	280,100
Delinquent property taxes	0		0	0
TIF revenues	151,782		151,782	175,115
Other city taxes	125,504	0	125,504	117,342
Licenses and permits	2,212	0	2,212	2,025
Use of money and property	10,035	23,259	33,294	11,100
Intergovernmental	260,921	0	260,921	263,445
Charges for fees and service	23,727	3,105,647	3,129,374	2,910,628
Special assessments	0	0	0	0
Miscellaneous	93,275	6,021	99,296	200,370
Other financing sources	180,842	182,960	363,802	365,670
Total revenues and other sources	1,136,852	3,317,887	4,454,739	4,325,795
Expenditures and Other Financing Uses				
Public safety	128,914	0	128,914	162,755
Public works	177,479	0	177,479	215,500
Health and social services	3,750	0	3,750	5,000
Culture and recreation	146,191	0	146,191	161,845
Community and economic development	172,246	0	172,246	193,455
General government	45,535	0	45,535	48,570
Debt service	151,056	0	151,056	151,210
Capital projects	0	0	0	0
Total governmental activities expenditures	825,171	0	825,171	938,335
Business type activities	0	3,578,528	3,578,528	3,680,830
Total ALL expenditures	825,171	3,578,528	4,403,699	4,619,165
Other financing uses, including transfers out	207,220	156,582	363,802	365,670
Total ALL expenditures/And other financing uses	1,032,391	3,735,110	4,767,501	4,984,835
Excess revenues and other sources over (Under) Expenditures/And other financing uses	104,461	-417,223	-312,762	-659,040
Beginning fund balance July 1, 2013	965,892	2,917,510	3,883,402	3,883,402
Ending fund balance June 30, 2014	1,070,353	2,500,287	3,570,640	3,224,362
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents	
General obligation debt	\$ 530,000	Other long-term debt	\$ 711,500	
Revenue debt	\$ 1,074,000	Short-term debt	\$ 0	
TIF Revenue debt	\$ 225,457			
		General obligation debt limit	\$ 2,082,573	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
		11/13/14		
Printed name of city clerk	Telephone	Area Code	Number	Extension
Lisa Sewell	→	515	887-2181	
Signature of Mayor or other City official (Name and Title)			Date signed	
			11/10/2014	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF WEST BEND			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	227,177	31,555		29,822	0	0	288,554			288,554	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	227,177	31,555		29,822	0	0	288,554		T01	288,554	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	227,177	31,555		29,822	0	0	288,554			288,554	6
7	TIF revenues			151,782				151,782		T01	151,782	7
	Other city taxes											
8	Utility tax replacement excise taxes	280	39	0	30	0	0	349		T15	349	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	36,584	0	0	0	0	0	36,584	0	C30	36,584	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	0	88,571	0	0	0	0	88,571	0	T19	88,571	13
14	Other local option taxes	0	0	0	0	0	0	0	0	T09	0	14
15	TOTAL OTHER CITY TAXES	36,864	88,610	0	30	0	0	125,504	0		125,504	15
16	Section B - LICENSES AND PERMITS	2,212	0	0	0	0	0	2,212	0	T29	2,212	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	9,246	676	113	0	0	0	10,035	13,659	U20	23,694	18
19	Rents and royalties	0	0	0	0	0	0	0	9,600	U40	9,600	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	9,246	676	113	0	0	0	10,035	23,259		33,294	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	0	0	0	0	0	0	0	0	B89	0	27
28	Community development block grants	72,196	0	0	0	0	0	72,196	0	B50	72,196	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	72,196	0	0	0	0	0	72,196	0		72,196	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WEST BEND			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		78,385					78,385		C46	78,385	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	2,471	0	0	0	0	0	2,471	0	C89	2,471	49
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	2,471	78,385	0	0	0	0	80,856	0		80,856	60
61												61
62	Local grants and reimbursements											62
63	County contributions	16,942	0	0	0	0	0	16,942	0		16,942	63
64	Library service	0	0	0	0	0	0	0	0	D89	0	64
65	Township contributions	0	0	0	0	0	0	0	0	D89	0	65
66	Fire/EMT service	13,338	0	0	0	0	0	13,338	0	D89	13,338	66
67		77,589	0	0	0	0	0	77,589	0	D89	77,589	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	107,869	0	0	0	0	0	107,869	0		107,869	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	182,536	78,385	0	0	0	0	260,921	0		260,921	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	104,787	A91	104,787	73
74	Sewer	0	0	0	0	0	0	0	146,933	A8Ø	146,933	74
75	Electric	0	0	0	0	0	0	0	1,619,330	A92	1,619,330	75
76	Gas	0	0	0	0	0	0	0	1,088,776	A93	1,088,776	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	0	0	0	0	0	0	0	141,111	A81	141,111	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WEST BEND			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	0	0	0	0	0	0	0	0	A89	0	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	296	0	0	0	0	0	296	0	A50	296	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99
100	Park, recreation, and cultural charges	23,431	0	0	0	0	0	23,431	0	A61	23,431	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - Specify	0	0	0	0	0	0	0	0		0	102
103		0	0	0	0	0	0	0	4,710		4,710	103
104	TOTAL CHARGES FOR SERVICE	23,727	0	0	0	0	0	23,727	3,105,647		3,129,374	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	0	U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	5,257	0	0	0	0	0	5,257	1,947	U99	7,204	108
109	Deposits and sales/fuel tax refunds	0	0	0	0	0	0	0	0	U99	0	109
110	Sale of property and merchandise	0	0	0	0	0	0	0	0	U11	0	110
111	Fines	2,236	0	0	0	0	0	2,236	0	U30	2,236	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - Specify	85,782	0	0	0	0	0	85,782	4,074		89,856	113
114		0	0	0	0	0	0	0	0		0	114
115		0	0	0	0	0	0	0	0		0	115
116		0	0	0	0	0	0	0	0		0	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	93,275	0	0	0	0	0	93,275	6,021		99,296	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF WEST BEND					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	575,037	199,226	151,895	29,852	0	0	956,010	3,134,927		4,090,937	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	0	0	0	0	0	0	0	0	NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	Regular transfers in and interfund loans	70,160	0		80,682	0	0	150,842	129,960		280,802	127
128	Internal TIF loans and transfers in	0	0	30,000	0	0	0	30,000	53,000		83,000	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	70,160	0	30,000	80,682	0	0	180,842	182,960		363,802	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	645,197	199,226	181,895	110,534	0	0	1,136,852	3,317,887		4,454,739	132
133												133
134	Beginning fund balance July 1, 2013	664,379	299,515	1,338	660	0	0	965,892	2,917,510		3,883,402	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,309,576	498,741	183,233	111,194	0	0	2,102,744	6,235,397		8,338,141	136
137												137
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF WEST BEND			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	60,591	14,013	0	0	0	0	74,604		E62	74,604	2
3	Purchase of land and equipment	0	0	0	0	0	0	0		G62	0	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	0	0	0	0	0	0	0		E89	0	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	10,119	0	0	0	0	0	10,119		E24	10,119	13
14	Purchase of land and equipment	9,761	0	0	0	0	0	9,761		G24	9,761	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	77	0	0	0	0	0	77		E32	77	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	34,353	0	0	0	0	0	34,353		E89	34,353	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	114,901	14,013	0	0	0	0	128,914			128,914	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WEST BEND			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	85,771	8,581	0	0	0	0	94,352		E44	94,352	42
43	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	43
44	Construction	0	44,096	0	0	0	0	44,096		F44	44,096	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	8,268	0	0	0	0	0	8,268		E44	8,268	48
49	Traffic control safety — Current operation	768	0	0	0	0	0	768		E44	768	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	5,275	0	0	0	0	5,275		E44	5,275	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	1,383	0	0	0	0	0	1,383		E81	1,383	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	23,337	0	0	0	0	0	23,337		E89	23,337	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	119,527	57,952	0	0	0	0	177,479			177,479	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WEST BEND			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	3,750	0	0	0	0	0	3,750		E32	3,750	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	3,750	0	0	0	0	0	3,750			3,750	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WEST BEND			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	66,626	14,756	0	0	0	0	81,382		E52	81,382	122
123	Purchase of land and equipment	1,814	0	0	0	0	0	1,814		G52	1,814	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	5,440	209	0	0	0	0	5,649		E61	5,649	127
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	47,736	2,291	0	0	0	0	50,027		E61	50,027	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	0	0	0	0	0	0	0		E03	0	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	3,819	0	0	0	0	0	3,819		E61	3,819	135
136	Other culture and recreation	0	3,500	0	0	0	0	3,500		E61	3,500	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	125,435	20,756	0	0	0	0	146,191			146,191	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	6,698	0	0	0	0	0	6,698		E89	6,698	141
142	Purchase of land and equipment	2,596	0	0	0	0	0	2,596		G89	2,596	142
143	Economic development — Current operation	9,722	0	0	0	0	0	9,722		E89	9,722	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	79,196	0	0	0	0	0	79,196		E50	79,196	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	196	0	0	0	0	0	196		E29	196	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	72,113	0	0	0	72,113		E89	72,113	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	1,725	0	0	0	0	0	1,725		F89	1,725	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	100,133	0	72,113	0	0	0	172,246			172,246	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WEST BEND			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	2,957	112	0	0	0	0	3,069		E29	3,069	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	5,209	0	0	0	0	0	5,209		E23	5,209	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	1,051	0	0	0	0	0	1,051		E89	1,051	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	2,925	0	0	0	0	0	2,925		E25	2,925	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	0	0	0	0	0	0	0		E31	0	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	33,281	0	0	0	0	0	33,281		E89	33,281	171
172	Other general government — Current operation	0	0	0	0	0	0	0		E89	0	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	45,423	112	0	0	0	0	45,535			45,535	176
177	Section G — DEBT SERVICE	0	0	40,114	110,942	0	0	151,056			151,056	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	40,114	110,942	0	0	151,056			151,056	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184		0	0	0	0	0	0	0			0	184
185		0	0	0	0	0	0	0			0	185
186		0	0	0	0	0	0	0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	509,169	92,833	112,227	110,942	0	0	825,171			825,171	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WEST BEND			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								159,531	E91	159,531	198
199	Purchase of land and equipment								60,918	G91	60,918	199
200	Construction								2,842	F91	2,842	200
201	Sewer and sewage disposal — Current operation								35,500	E80	35,500	201
202	Purchase of land and equipment								17,047	G80	17,047	202
203	Construction								68,442	F80	68,442	203
204	Electric — Current operation								1,208,612	E92	1,208,612	204
205	Purchase of land and equipment								53,498	G92	53,498	205
206	Construction								697,058	F92	697,058	206
207	Gas Utility — Current operation								929,483	E93	929,483	207
208	Purchase of land and equipment								31,772	G93	31,772	208
209	Construction								0	F93	0	209
210	Parking — Current operation								0	E60	0	210
211	Purchase of land and equipment								0	G60	0	211
212	Construction								0	F60	0	212
213	Airport — Current operation								0	E01	0	213
214	Purchase of land and equipment								0	G01	0	214
215	Construction								0	F01	0	215
216	Landfill/Garbage — Current operation								131,675	E81	131,675	216
217	Purchase of land and equipment								0	G81	0	217
218	Construction								0	F81	0	218
219	Hospital — Current operation								0	E36	0	219
220	Purchase of land and equipment								0	G36	0	220
221	Construction								0	F36	0	221
222	Transit — Current operation								0	E94	0	222
223	Purchase of land and equipment								0	G94	0	223
224	Construction								0	F94	0	224
225	Cable TV, telephone, Internet — Current operation								0	E03	0	225
226	Purchase of land and equipment								0	G03	0	226
227	Housing authority — Current operation								0	E50	0	227
228	Purchase of land and equipment								0	G50	0	228
229	Construction								0	F50	0	229
230	Storm water — Current operation								0	E80	0	230
231	Purchase of land and equipment								0	G80	0	231
232	Construction								0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF WEST BEND					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								4,255	E89	4,255	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								176,426		176,426	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246									1,469		1,469	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								3,578,528		3,578,528	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	509,169	92,833	112,227	110,942	0	0	825,171	3,578,528		4,403,699	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	55,000	69,220		0	0	0	124,220	156,582		280,802	255
256	Internal TIF loans/repayments and transfers out	0	30,000	53,000	0	0	0	83,000	0		83,000	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	55,000	99,220	53,000	0	0	0	207,220	156,582		363,802	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	564,169	192,053	165,227	110,942	0	0	1,032,391	3,735,110		4,767,501	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	0	0			0	263
264	Restricted	0	306,688	18,006	252	0	0	324,946			324,946	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	0	0	0	0	0	0	0			0	266
267	Unassigned	745,407	0	0	0	0	0	745,407			745,407	267
268	Total Governmental	745,407	306,688	18,006	252	0	0	1,070,353			1,070,353	268
269	Proprietary								2,500,287		2,500,287	269
270	Total ending fund balance June 30, 2014	745,407	306,688	18,006	252	0	0	1,070,353	2,500,287		3,570,640	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,309,576	498,741	183,233	111,194	0	0	2,102,744	6,235,397		8,338,141	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF WEST BEND

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 379,978

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014						Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)			
1. Water utility	19U \$ 17,634	29U \$ 0	39U \$ 17,634	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	I91 \$ 239	
2. Sewer utility	19U 231,000	29U 0	39U 42,000	49U 0	49U 0	49U 189,000	49U 0	49U 0	I89 3,675	
3. Electric utility	19U 985,000	29U 0	39U 100,000	49U 0	49U 0	49U 885,000	49U 0	49U 0	I92 22,625	
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I93 0	
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I94 0	
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	44T 0	I89 0	
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	44T 0	I89 0	
8. TIF revenue	19U 53,000	29U 0	39U 53,000	49U 0	49U 0	49U 0	49U 0	49U 0	I89 0	
Other-Specify	19U	29U	39U	49U	49U	49U	49U	49U	I89	
9. Urban Renewal	200,574	0	40,114	0	160,457	0	0	0	0	
GO Notes- Drainage Impr	225,000	0	55,000	170,000	0	0	0	0	9,510	
GO Notes- Electric Improv	400,000	0	40,000	360,000	0	0	0	0	5,083	
Electric Utility- Interfund	747,400	0	35,900	0	0	0	0	711,500	7,474	
TIF revenue	0	65,000	0	0	65,000	0	0	0	0	
13.	0	0	0	0	0	0	0	0	0	
14.	0	0	0	0	0	0	0	0	0	
Total long-term debt	2,859,608	65,000	383,648	530,000	225,457	1,074,000	711,500	48,606		

B. Short-term debt

	Amount - Omit cents
Outstanding as of JULY 1, 2013	61V \$ 0
Outstanding as of JUNE 30, 2014	64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents		
\$	41,651,454	x .05 = \$	2,082,573

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$	0	\$	0	0	3,570,640

REMARKS

V98